

Table A-7.2. **Selected Health Services (SIC 80 pt.)—Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1994 and 1995**

1987 SIC code	Kind of business	Revenue		Year-to-year ratio 1995/1994	Expenses		Year-to-year ratio 1995/1994
		1995	1994		1995	1994	
80 pt.	Selected health services	3.9	3.8	1.1	3.5	3.3	0.9
801	Offices and clinics of doctors of medicine	3.9	4.2	0.6	3.5	3.5	0.6
805	Nursing and personal care facilities	5.5	5.3	2.3	5.3	5.0	2.6
806	Hospitals	4.6	4.4	1.3	4.1	3.9	1.1
8062	General medical and surgical hospitals	5.1	4.8	1.4	4.5	4.2	1.2
8063	Psychiatric hospitals	8.9	8.1	1.8	8.1	8.2	1.3
8069	Specialty hospitals, except psychiatric	6.1	6.2	1.1	6.2	6.3	0.8
808	Home health care services	5.9	4.9	2.9	6.0	4.8	3.1
809	Miscellaneous health and allied services, n.e.c.	6.5	6.7	3.5	6.6	7.0	3.3
8092	Kidney dialysis centers	0.0	0.5	0.5	0.0	0.6	0.6
8093	Specialty outpatient facilities, n.e.c. ...	7.0	8.3	5.9	7.1	8.7	5.5